



State of Arizona Accounting Manual

Topic 50 Travel

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Other Travel-related Expenses

INTRODUCTION

Ceilings exist as to the amounts that can be reimbursed for meals and incidentals. If money is spent on incidentals, this reduces the amount that may be reimbursed for meals or other incidentals on a given day. Reimbursements of other travel-related expenses do not reduce the amount that may be reimbursed for meals. This raises the question as to which expenses are incidentals covered by these ceilings and which are not. Many of these types of expenses, moreover, are discretionary and not documented by receipts.

What follows is a list of those travel-related expenses that are incidentals, the reimbursement of which will reduce the amount available for meals, and other travel-related expenses, the reimbursement of which does not reduce the amount available for meals. For some of these items, this section of SAAM establishes limits and other conditions that pertain to certain types of incidental expenses.

A few other travel-related expenses, some of which are not to be reimbursed, are discussed.

Accommodation of travelers with special needs is covered in SAAM 5070.

Additional information concerning incidentals is provided in SAAM 5025.

POLICIES

1. *Incidentals, the reimbursement of which reduces the amount of reimbursement available for meals or other incidentals.*
 - 1.1. These types of expenses are wholly discretionary, because whether one avails himself of the related services is whole discretionary. For example, one can check one's bags at the counter, rather than at curbside. Curbside service is a convenience, but not a necessity.
 - 1.1.1. Dry cleaning.
 - 1.1.2. Laundry.
 - 1.1.3. Redcap and skycap tips.
 - 1.1.4. Hotel concierge, bellhop, housekeeper and doorman tips.

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- 1.1.5. Hotel baggage storage fees.
- 1.1.6. Curbside baggage check-in.
- 1.1.7. Newspapers and magazines.
2. *Travel-related expenses, the reimbursement of which generally does not reduce the amount of reimbursement available for meals or other incidentals.*
 - 2.1. These are industry norms and are an expected component of the types of expenses to which they are related; as such. However, the reimbursement of tips is limited to the amounts and percentages indicated.
 - 2.1.1. Tips to taxicab, limousine and car service drivers. Fifteen percent (15%) of the fare to which one dollar (\$1) per bag may be added, if the driver helps with the traveler's bags. These are to be treated and accounted for as part of the fare.
 - 2.1.2. Tips to ride-hailing (aka ride-sharing, such as Uber and Lyft) drivers:
 - 2.1.2.1. If the app used to make the transport reservation supports tipping, then fifteen percent (15%) of the fare to which one dollar (\$1) per bag may be added, if the driver helps with the traveler's bags. These are to be treated and accounted for as part of the fare.
 - 2.1.2.2. If the app used to make the transport reservation does not support tipping, then up to one dollar (\$1) may be added for each bag with which the driver helps the traveler bag. These are to be treated and accounted for as part of the fare.
 - 2.1.3. Tips to shuttle drivers. Limited to baggage handling. Two dollars (\$2) for the first bag and one dollar (\$1) for each additional bag handled by the driver (a bag that is both loaded and offloaded as part of a single trip counts as one (1) bag, not two (2) bags). These are to be treated and accounted for as part of the fare.
 - 2.1.4. In locations outside of the United States, travelers and agency management should research the country in which travel is being conducted to determine whether tipping is customary and expected. If it is determined that a tip is to be paid with respect to local transportation in a foreign county, the tip is to be treated for accounting purposes as part of the fare. Documentation relating to the determination should be attached to the travel claim.
 - 2.1.5. Airline baggage fees. These are imposed by the airlines and are considered part of the airfare. Traveler reimbursement is limited to the charges related to the number of pieces of luggage discussed on SAAM 5010.
 3. *Expenses which, though incurred while traveling, are not to be reimbursed.*

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- 3.1. These types of expenses are wholly discretionary and/or entirely personal in nature and do not qualify for reimbursement. This is a partial list; more of these types of expenses are discussed, possibly in greater depth, in SAAM 5070.
- 3.1.1. Personal grooming (hair dressers, barbers, manicurists, masseurs, lavatory attendants, etc.).
- 3.1.2. Toiletries of any kind (deodorants, toothpaste, soap, toothbrushes, combs, etc.).
- 3.1.3. Health club, spa, gym, swimming pool fees, green fees, etc.
- 3.1.4. Passport and visa fees.
- 3.1.5. Airline and other travel clubs.
- 3.1.6. Flight or travel insurance.
- 3.1.7. Traffic citations or parking tickets.
- 3.1.8. Child care, babysitting, pet sitting and kennel charges.
- 3.1.9. Special seating assignments or other special accommodations on common carriers (unless a medical or physical necessity).
4. *Tips for meals, the reimbursement of which reduces the amount available for other meals and/or incidentals.*
- 4.1. Meal-related tips are industry norms and are an expected component of meals that are not purchased in a grocery store, self-serve buffet, or fast food establishment.
- 4.1.1. A tip related to a meal is considered integral to and is accounted for as part of the meal to which it pertains.
- 4.1.2. The reimbursement of a meal-related tip is, as is stated in SAAM 5025, limited to between fifteen percent (15%) and twenty percent (20%) of the pre-tax bill.